



# RULE-MAKING ORDER

**CR-103 (June 2004)**  
**(Implements RCW 34.05.360)**

**Agency:** Department of Revenue

- ☒ **Permanent Rule**  
☐ **Emergency Rule**

**Effective date of rule:**

**Permanent Rules**

- ☒ 31 days after filing.  
☐ Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Effective date of rule:**

**Emergency Rules**

- ☐ Immediately upon filing.  
☐ Later (specify) \_\_\_\_\_

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

- ☐ Yes ☒ No If Yes, explain:

**Purpose:** WAC 458-16A-135 and WAC 458-16A-140 are being amended to conform to SSHB 3104 (chapter 6, Laws of 2008), SSB 5256 (chapter 182, Laws of 2008), SB 6338 (chapter 62, Laws of 2006), HB 1019 (chapter 248, Laws of 2005), SB 5034 (chapter 27, Laws of 2004), and SB 5758 (chapter 53, Laws of 2003). **SSHB 3104** extended the rights and liabilities of spouses under RCW 84.36.381 to domestic partners. **SSB 5256** changed the calculation for excluding veteran's benefits from the income calculation for the senior citizen, disabled person, and one hundred percent disabled veteran exemption. **SB 6338** changed the definition of "residence" for purposes of the senior citizen, disabled person, and one hundred percent disabled veteran exemption. **HB 1019** extended the former senior citizen and disabled person exemption to veterans of the armed forces of the United States with one hundred percent service connected disability. **SB 5034** raised income and valuation limits for qualifying for the senior citizen and disabled person exemption; increased the circumstances under which claimants may qualify for the exemption without residing in their residences; added a definition for "disability"; and added additional deductions for the purpose of calculating "disposable income." **SB 5758** clarified language related to gender and perjury in RCW 84.36.387.

**Citation of existing rules affected by this order:**

Amended: **WAC 458-16A-135** Senior citizen, disabled person, and one hundred percent disabled veteran exemption - Application procedures. **WAC 458-16A-140** Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Exemption described -Exemption granted -Exemption denied -Freezing property values.

**Statutory authority for adoption:** RCW 84.36.383, 84.36.389, and 84.36.865.

**Other authority :**

**PERMANENT RULE ONLY (Including Expedited Rule Making)**

Adopted under notice filed as WSR **08-11-121** on **May 21, 2008**.

Describe any changes other than editing from proposed to adopted version: **none**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:

- ☐ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.  
☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

**Date adopted:** July 31, 2008

**NAME (TYPE OR PRINT)**

Janis P. Bianchi

**SIGNATURE**

**TITLE** Assistant Director,  
Interpretations & Technical Advice Division

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** July 31, 2008  
**TIME:** 4:50 PM

**WSR 08-16-079**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	<u>2</u>	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	<u>2</u>	Repealed	_____

